

NOTICE

School Health and Related Services (SHARS) 2017 Cost Report Audit Reviews

This notice is being sent to inform all districts that submitted a 2017 SHARS Cost Report that audit reviews for those cost reports are scheduled to begin in January 2019. All items listed in the cost report will be subject to review. At minimum, the following documents/items must be maintained for each SHARS student:

- Eligibility/assessment records;
- IEP/ARD documents;
- Prescriptions, evaluations, and/or referral information for related services (as appropriate);
- Provider qualifications, including licensure/certification records;
- Session notes/service logs;
- PCS documentation;
- Delegated nursing services documentation;
- Specialized transportation documentation (daily trip/maintenance logs);
- Attendance records;
- Time study participant list;
- Parental notice/consent records;
- Written agreements/contracts;
- Supervision logs;
- Claims submittal and payment histories; and
- Cost report documentation (invoices, salary information/general ledger, time study documentation, etc.).

Any and all of these items may be requested during a district's cost report audit review, so districts should be prepared to produce these documents/items in a timely manner. Any questions regarding your district's audit review should be directed to the auditor conducting the review. For any questions regarding SHARS interim rates, the SHARS cost report, cost reconciliation and/or settlements, please the SHARS Rate Analysts at ra_shars@hhsc.state.tx.us.